

SENATE BILL No. 6

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Gross income tax refund. Provides a refund of gross income taxes erroneously paid for 2003 by a town if the town also paid the utilities receipts tax for 2003.

Effective: July 1, 2009.

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January 7, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

SENATE BILL No. 6

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE JULY 1, 2009] (a) **This section applies**
2 **to towns (as defined in IC 36-1-2-21).**

3 (b) **The definitions set forth in IC 6-2.3-1 apply to this**
4 **SECTION.**

5 (c) **This SECTION applies only to the taxable year ending in**
6 **2003.**

7 (d) **A town may claim a refund for gross income taxes**
8 **erroneously paid under IC 6-2.1 (before its repeal), if the town paid**
9 **both:**

10 (1) **the gross income tax imposed by IC 6-2.1 (before its**
11 **repeal); and**

12 (2) **the utilities receipts tax imposed by IC 6-2.3.**

13 (e) **The department shall prescribe the form and procedure that**
14 **a town must use to claim its refund.**

15 (f) **This SECTION expires December 31, 2009.**

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